STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT

OF

PROSECUTING ATTORNEYS COUNCIL

STATE OF INDIANA

April 1, 2003 to May 31, 2006

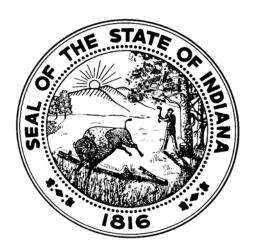




TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials	2
Independent Accountant's Report	3
Review Comment: SDO Reconciliation	4
Exit Conference	5

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Stephen J. Johnson	01-13-01 to 06-30-07
Chairman	John F. Sievers Kim Hall J. Scott Callahan Robert Beckman	02-21-03 to 07-08-04 07-09-04 to 01-20-05 01-21-05 to 07-13-06 07-14-06 to 07-14-07



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PROSECUTING ATTORNEYS COUNCIL

We have reviewed the receipts, disbursements, and assets of the Prosecuting Attorneys Council for the period of April 1, 2003 to May 31, 2006. The Prosecuting Attorneys Council's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Prosecuting Attorneys Council are not in all material respects in conformity with the criteria set forth in the <u>Accounting and Uniform Compliance Guidelines Manual for State Agencies</u>, and applicable laws and regulations except as stated in the review comment.

STATE BOARD OF ACCOUNTS

June 27, 2006

PROSECUTING ATTORNEYS COUNCIL REVIEW COMMENT MAY 31, 2006

SDO FUND RECONCILATION

The Prosecuting Attorneys Council has not performed reconciliations of its Special Disbursing Officer (SDO) advance.

At least monthly, the check register balance must be reconciled to the SDO advance. This reconciliation must be formally documented. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

PROSECUTING ATTORNEYS COUNCIL EXIT CONFERENCE
The contents of this report were discussed on July 18, 2006, with Stephen J. Johnson, Executive Director; and Kathleen Falkner, Administrative Assistant.